

RECORD LAYOUT FOR WR-30 -TAPE MAGNETIC MEDIA FILING

The Division of Revenue in the Department of the Treasury has become the single point of entry for registration and for filing and paying gross income tax withheld and other payroll taxes previously sent to the Department of Labor, (unemployment, disability, workforce development, and health care contributions.)

One form that has been affected is the WR-30. Attached are the layouts for this form. The Employer "M" Record layout accommodates the use of the 12 digit Taxpayer Identification number (TPID). All Businesses should use the TPID. It is based on the 9 digit FEIN with a 3 digit suffix.

If you have any questions you may contact the Division by calling (609)633-2633, (609) 984-7988, fax (609) 292-1777, or stop at the Division's web site at www.state.nj.us/treasury/revenue.

Please note that the correct addresses for sending magnetic media to the Division are:

Overnight Mail

**New Jersey Division of Revenue
Magnetic Media Unit
847 Roebbling Ave
Trenton, NJ 08611**

Regular Mail

**New Jersey Division of Revenue
Magnetic Media Unit
PO Box 256
Trenton, NJ 08646-0256**

SUBMITTAL OF QUARTERLY WAGE REPORTING DATA

GENERAL INSTRUCTION:

1. Employers who file or for whom Wage Reporting data is filed on magnetic tape are not to submit a paper copy of the "Employer Report of Wages Paid:" Form WR-30.
2. Tapes submitted must be in good condition and readable. To avoid delays in processing tapes which do not conform to our specifications and possible penalties for late reporting, please submit a printout of the first few blocks and the last block of the tape with each tape reel.
3. Each tape reel must be externally identified with a stick-on label containing (1) the name of the organization filing the tape, (2) the tape authorization number, (3) the quarter and year of the report(s) contained on the tape, and (4) the reel sequence number (if more than one tape).
4. A completed copy of the Form WR-43, "Wage Reporting Magnetic Tape Transmittal" as issued to you must accompany each tape submittal.
5. All tapes filed must include a Transmitter "X" record as the first data record on the tape. (Your Tape Authorization Number must appear in positions 157-160 of the "X" record.)
6. Tapes must have an Employer "M" record immediately followed by all Employees "B" records for that employer.

TAPE SPECIFICATIONS:

1. Tapes must be 9-channel, EBCDIC, odd parity. (No ASCII tapes).
2. Tape density must be either 1600 or 6250 bpi.
3. Tape labels must be (1) Standard IBM, (2) User label, or (3) unlabeled.
4. All numeric (N) values must be (1) display data, (2) unsigned, and (3) right justified/zero-filled.
5. All alpha/numeric (A/N) values must be (1) display data, and (2) left justified.
6. For tapes including more than one employer, the end of the file (EOF) indicator may appear only once, following the last data record on the tape.
7. If header and/or trailer labels are used, a tape mark must (1) follow the header label preceding the data, and (2) follow the data and precede the trailer record.
8. For unlabeled tapes, a double tape mark must follow the last data record on the tape.
9. Tapes must be blocked and the blocking factor may not exceed 75 records per block.
10. If labeled, the internal volume serial number must agree with the external volume serial number.
11. TAPES MUST COMPLY WITH THE RECORD LAYOUTS SHOWN .

TRANSMITTER 'X' RECORD LAYOUT				
LOCATION	FIELD DISCRIPTION	TYPE	LENGTH	REMARKS
001-001	RECORD IDENTIFIER	A/N	001	FIRST RECORD ON TAPE ALWAYS "X"
002-120	FILLER	A/N	119	SPACES
121-122	QUARTER AND YEAR OF REPORT	N	002	QTR = 1,2,3,4; LAST DIGIT OF YEAR
123-156	FILLER	A/N	034	SPACES
157-160	TAPE AUTHORIZATION NUMBER	N	004	MUST MATCH WR-43 SENT WITH TAPE

EMPLOYER 'M' RECORD LAYOUT				
LOCATION	FIELD DISCRIPTION	TYPE	LENGTH	REMARKS
001-001	RECORD IDENTIFIER	A/N	001	ALWAYS "M"
002-013	FEIN	N	012	FEIN # (9 DIGITS PRIME PLUS 3 ZEROS)
014-015	FILLER	A/N	002	SPACES
016-051	EMPLOYER NAME	A/N	036	FROM TAPE AUTHORIZATION LETTER
052-086	STREET ADDRESS	A/N	035	
087-106	CITY	A/N	020	
107-111	STATE	A/N	005	
112-120	ZIP CODE	A/N	009	LEFT JUSTIFY, SPACES
121-122	QUARTER & YEAR OF REPORT	N	002	QTR #1,2,3,4; LAST DIGIT OF YEAR
123-128	NUMBER OF EMPLOYEES REPORTED	N	006	RIGHT JUSTIFY/ZERO FILL; MUST EQUAL THE NUMBER "B" RECORDS FOR THIS EMPLOYER
129-142	TOTAL WAGES PAID THIS QUARTER	N	014	DOLLARS & CENTS; RIGHT JUSTIFY/ZERO FILL; NO DECIMAL
143-151	FEIN #	N	009	FEIN # (9 DIGIT PRIME)
152-160	FILLER	A/N	009	SPACES

EMPLOYEE "B" RECORD LAYOUT				
LOCATION	FIELD DESCRIPTION	TYPE	LENGTH	REMARKS
001-001	RECORD IDENTIFIER	A/N	001	ALWAYS "B"
002-010	EMPLOYEE SOCIAL SECURITY NUMBER	N	009	
011-040	EMPLOYEE NAME	A/N	030	LAST FIRST MI (NO PUNCTUATION)
041-052	EMPLOYEE WAGES PAID THIS QUARTER	N	012	DOLLARS & CENTS; RIGHT JUSTIFY/ZERO FILL (NO DECIMAL)
053-054	EMPLOYEE BASE WEEKS EARNED THIS QUARTER *	N	002	RANGE 00 THROUGH 14
055-160	FILLER	A/N	106	SPACES

*Maximum number of base weeks varies from 12 to 14 depending upon specific year and quarter

REVISED FOR 1ST QUARTER 2000

EMPLOYEE WAGE REPORTING DATA EDITS

Each employee provided on the "Employer Report of Wages Paid", Form WR-30, whether submitted on hard copy or magnetic media, is processed through edits shown below. Penalties range from \$5.00 to \$25.00 per employee record in error.

SOCIAL SECURITY NUMBER

- Must be reported
- Must be numeric (unsigned on tape)
- May not contain more than two (2) leading zeros(e.g., 000-99-9999)
- May not be comprised of all the same digit (e.g., 111-11-1111)
- May not be comprised of all consecutive digits (e.g., 123-45-6789)
- May not begin with an 8 or a 9

NAME

- Must be reported
- May not be numeric

WAGES PAID

- Must be zero or positive number (unsigned on tape)
- May not be zero if Base Weeks are reported as zero.

BASE WEEKS

- Must be zero or positive number not exceeding the number of Base Weeks allowable for the specific quarter (unsigned on tape)
- May not be zero if Wages Paid are reported as zero.

If an employee has zero wages paid and zero base weeks for a quarter, do not put that employee on the tape.

Every employee record in error will be penalized. If multiple errors occur on one employee record, it is penalized only once. Employers are notified of all employee reporting errors via the Form WR-30A.

NOTE: Quarterly wage data (WR-30) may be reported via cartridge instead of tape, the specifications are:

- IBM 3480 Or 3490 Cartridge
- 18-track 32.760 BPI
- Standard Label